

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

April 2022

This monthly financial report is used as a tool to track the current revenues and expenses against the budget. We ask that you please remember many one-time payments or transactions occur throughout the year. This data is subject to change at any time. If you have any questions or concerns, please contact Jessica Jensema at 509-397-5241 or [jessica.jensema@whitmancounty.net](mailto:jessica.jensema@whitmancounty.net)



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 4/30/2022 (33.33%)								
Includes Budget Amendment #1								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,376,573	-	13,376,573				-	0.00%
Prior Period Adjustment	-	-		0.00%		-		
BoCC	-	-	-	0.00%	455,015	163,144	291,871	35.85%
General Government	2,241,850	493,333	1,748,517	22.01%	7,674,804	5,173,275	2,501,529	67.41%
Administrative Services	903,700	137,813	765,887	15.25%	514,725	50,417	464,308	9.79%
Human Resources	1,000	-	1,000	0.00%	317,779	83,623	234,156	26.31%
Superior Court	17,845	15,845	2,000	88.79%	254,837	92,296	162,541	36.22%
District Court	814,150	168,812	645,338	20.73%	1,084,690	287,138	797,552	26.47%
Clerk	357,390	132,124	225,266	36.97%	627,879	320,624	307,255	51.06%
Treasurer	10,711,056	5,112,200	5,598,856	47.73%	471,315	141,927	329,388	30.11%
Auditor	725,150	382,223	342,927	52.71%	1,290,623	318,859	971,764	24.71%
Assessor	-	115	-	-	560,986	154,312	406,674	27.51%
Prosecuting Attorney	122,711	34,729	87,982	28.30%	870,606	251,722	618,884	28.91%
Child Support Enforcement	116,918	8,514	108,404	7.28%	116,918	1,990	114,928	1.70%
Facilities Management	-	4,133		0.00%	810,496	270,356	540,140	33.36%
Sheriff	611,600	203,389	408,211	33.26%	4,530,387	1,295,121	3,235,266	28.59%
Juvenile	140,645	43,454	97,191	30.90%	610,719	196,972	413,747	32.25%
Weed	1,350	-	1,350	0.00%	99,331	30,456	68,875	30.66%
Coroner	6,000	6,120	(120)	102.00%	225,280	65,511	159,769	29.08%
Extension	400	42	358	10.50%	157,097	30,326	126,771	19.30%
Emergency Management	181,006	52,109	128,897	28.79%	422,284	116,012	306,272	27.47%
Health	1,086,762	664,246	422,516	61.12%	777,023	322,957	454,066	41.56%
Fair	197,100	96,718	100,382	49.07%	457,232	90,758	366,474	19.85%
Parks & Rec	15,000	2,545	12,455	16.97%	308,288	72,062	236,226	23.37%
IT	130,500	-	-	0.00%	1,050,482	389,630	660,852	37.09%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>31,758,706</b>	<b>7,558,464</b>	<b>24,073,990</b>	<b>23.80%</b>	<b>31,758,706</b>	<b>9,919,488</b>	<b>21,839,218</b>	<b>31.23%</b>
<b>TOTALS w/o Budget Balance</b>	<b>18,382,133</b>		<b>24,073,990</b>	<b>41%</b>	<b>23,688,796</b>	<b>9,919,488</b>	<b>13,769,308</b>	<b>41.87%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 4/30/2022**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	April 2022	April 2021	April 2020	April 2019	April 2018
Cash	8,603,139	10,221,036	10,057,352	9,614,223	6,842,432
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,419,029	1,219,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>11,422,168</b>	<b>13,040,065</b>	<b>12,876,381</b>	<b>11,033,252</b>	<b>8,061,461</b>

**County-Wide**

	April 2022	April 2021	April 2020	April 2019	April 2018
Cash	28,582,835	30,675,768	27,696,816	30,862,852	28,521,135
Investments	7,685,258	7,505,376	8,420,777	4,636,177	4,422,546
<b>Total County-Wide Cash &amp; Investments</b>	<b>36,268,093</b>	<b>38,181,144</b>	<b>36,117,593</b>	<b>35,499,029</b>	<b>32,943,681</b>

**DEBT - County-wide**

**Interfund loans**

**Borrowing Fund**

**Lending Fund**

Emergency Communication, Principal Only      Current Expense      \$      1,000,000      5/31/2025

**General Obligations**

Public Service Building GO Bond, Principal Only      \$      1,293,268      3/31/2031  
Holman Capital

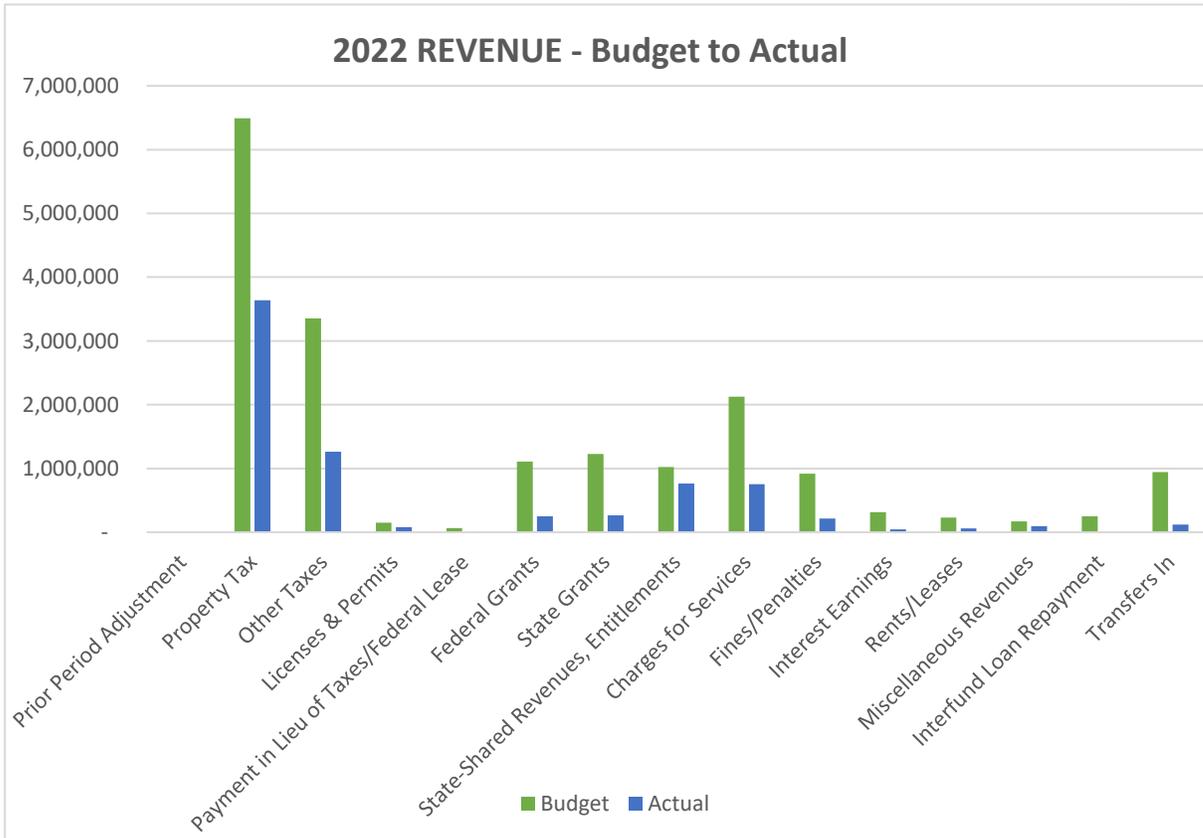
**Revenue Obligations**

Solid Waste Revenue Bond, Principal Only      \$      569,914      12/20/2023  
Compensated Balances-County-Wide      \$      906,950      as of 4/30/2022  
Landfill Closure and Post Closure      \$      1,885,190  
Emergency Comm Capital Lease      \$      761,247      7/20/2025

**Total County-Wide Debt**      \$      **6,416,569**

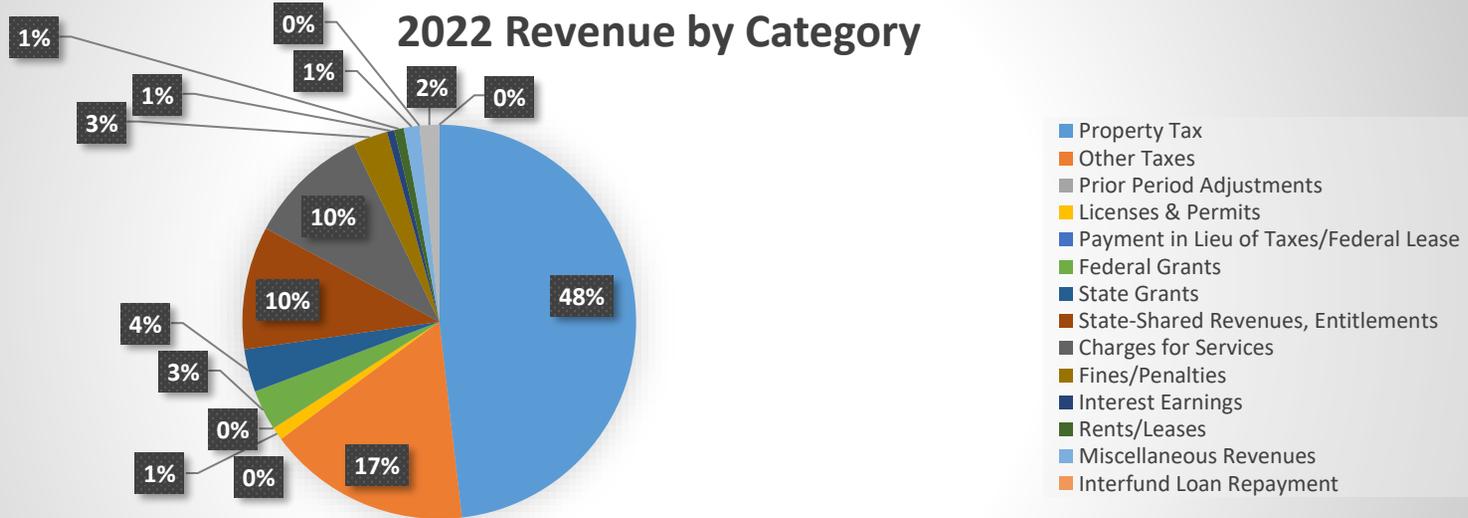
**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 4/30/2022 (33.33%)  
Includes Budget Amendment #1**

<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	13,376,573	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	3,640,568	56.06%
Other Taxes	3,355,000	1,261,095	37.59%
Licenses & Permits	151,500	82,531	54.48%
Payment in Lieu of Taxes/Federal Lease	64,100	17	0.03%
Federal Grants	1,110,197	249,923	22.51%
State Grants	1,227,284	265,223	21.61%
State-Shared Revenues, Entitlements	1,023,700	763,533	74.59%
Charges for Services	2,127,025	755,600	35.52%
Fines/Penalties	919,450	216,291	23.52%
Interest Earnings	317,400	46,070	14.51%
Rents/Leases	230,735	58,888	25.52%
Miscellaneous Revenues	170,000	97,976	57.63%
Interfund Loan Repayment	249,475	-	0.00%
Transfers In	942,511	120,749	12.81%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>31,758,706</b>	<b>7,558,464</b>	<b>23.80%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>18,382,133</b>	<b>7,558,464</b>	<b>41%</b>



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/% of TOTAL  
AS OF 4/30/2022**

	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	3,640,568	3,537,630	48.17%	102,938
Other Taxes	1,261,095	990,925	16.68%	270,170
Prior Period Adjustments	-	451	0.00%	(451)
Licenses & Permits	82,531	81,823	1.09%	708
Payment in Lieu of Taxes/Federal Lease	17	1,155	0.00%	(1,138)
Federal Grants	249,923	1,439,865	3.31%	(1,189,942)
State Grants	265,223	242,167	3.51%	23,056
State-Shared Revenues, Entitlements	763,533	434,379	10.10%	329,154
Charges for Services	755,600	659,023	10.00%	96,577
Fines/Penalties	216,291	320,239	2.86%	(103,948)
Interest Earnings	46,070	127,032	0.61%	(80,962)
Rents/Leases	58,888	10,998	0.78%	47,890
Miscellaneous Revenues	97,976	9,690	1.30%	88,286
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	120,749	169,105	1.60%	(48,356)
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>7,558,464</b>	<b>8,024,482</b>	<b>100.00%</b>	<b>(466,018)</b>

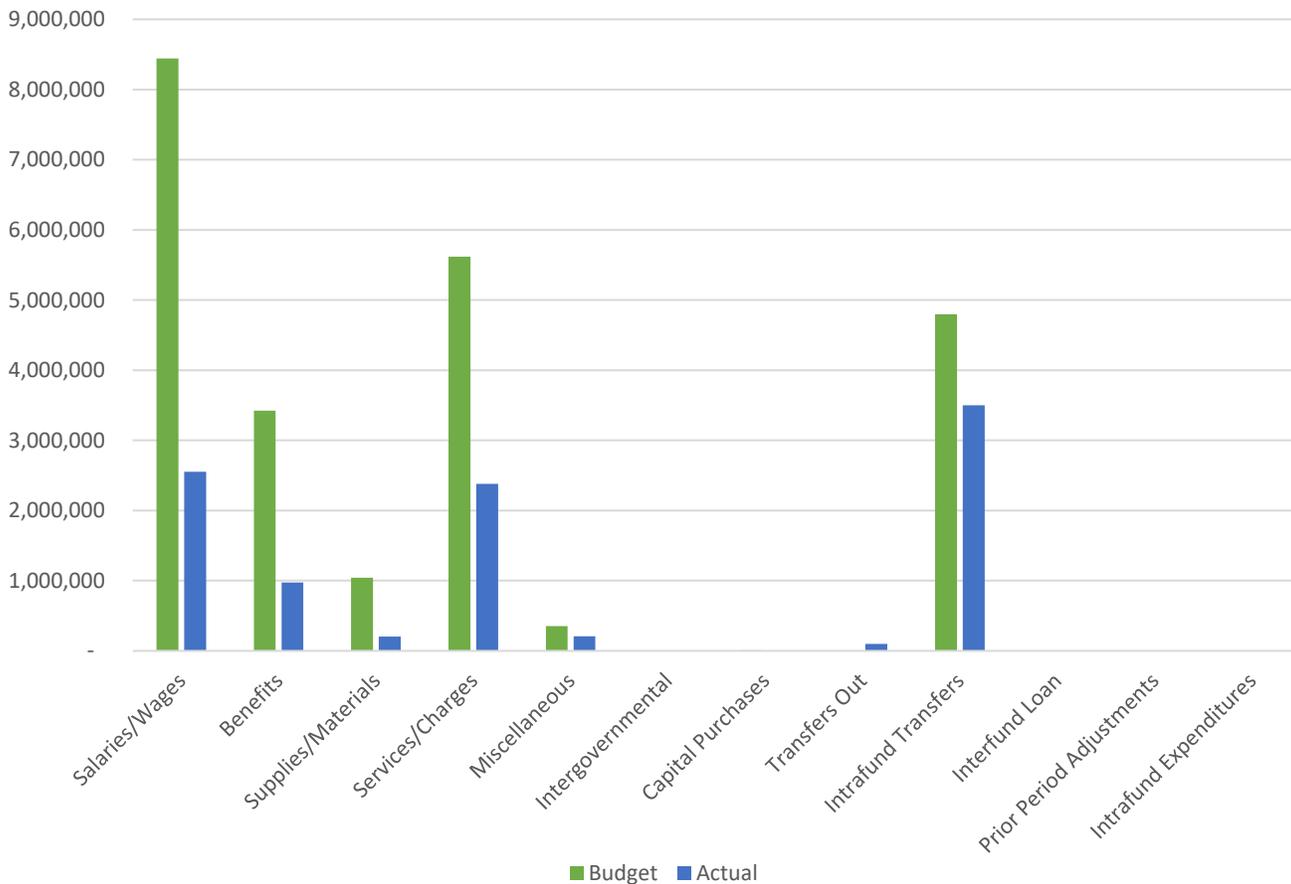


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 4/30/2022 (33.33%)**

Includes Budget Amendment #1

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	8,443,767	2,551,663	30.22%
Benefits	3,420,977	974,019	28.47%
Supplies/Materials	1,040,551	204,388	19.64%
Services/Charges	5,619,753	2,378,442	42.32%
Miscellaneous	351,150	210,399	59.92%
Intergovernmental	-	-	0.00%
Capital Purchases	10,000	2,603	26.03%
Transfers Out	-	100,000	0.00%
Intrafund Transfers	4,798,973	3,497,974	72.89%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	-	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>31,758,706</b>	<b>9,919,488</b>	<b>31.23%</b>
<b>TOTAL less End. Fund Balance</b>	<b>23,688,796</b>	<b>9,919,488</b>	<b>41.87%</b>

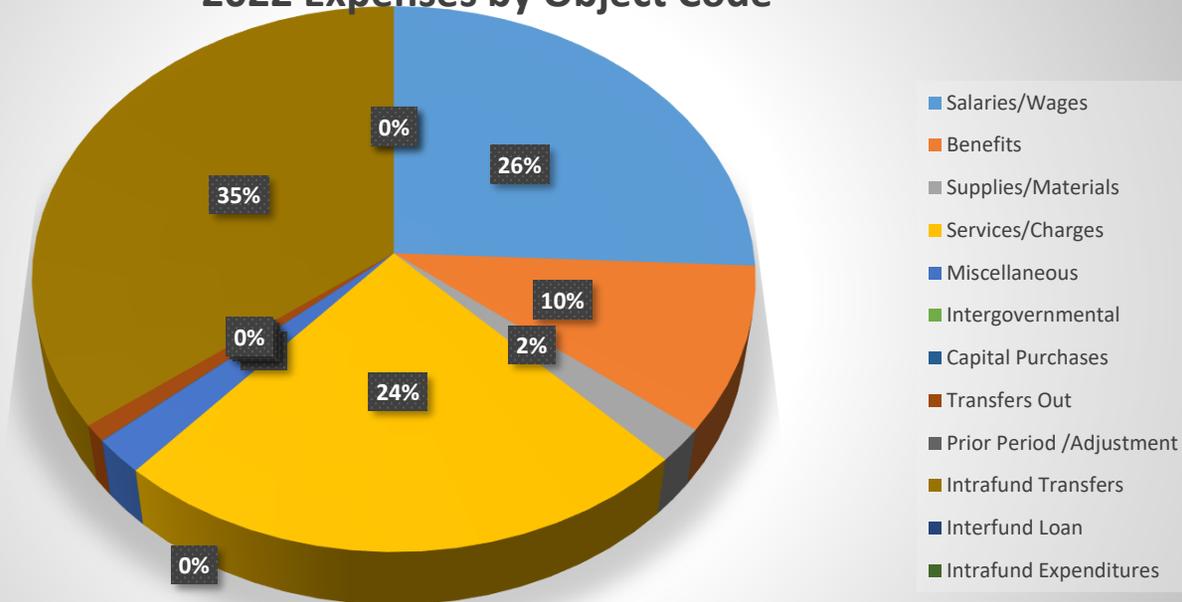
**2022 Expenses by Category**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE  
AS OF 4/30/2022 (33.33%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	2,551,663	2,399,917	25.72%	151,746	106%
Benefits	974,019	940,679	9.82%	33,340	104%
Supplies/Materials	204,388	185,906	2.06%	18,482	110%
Services/Charges	2,378,442	2,111,249	23.98%	267,193	113%
Miscellaneous	210,399	319	2.12%	210,080	65898%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	2,603	-	0.03%	2,603	0%
Transfers Out	100,000	1,320,000	1.01%	(1,220,000)	8%
Prior Period /Adjustment	-	(136)	0.00%	136	0%
Intrafund Transfers	3,497,974	-	35.26%	3,497,974	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>9,919,488</b>	<b>6,957,934</b>	<b>100%</b>	<b>2,961,554</b>	<b>143%</b>

**2022 Expenses by Object Code**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 4/30/2022 (33.33%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	8,182,082	2,472,138	30%	24.92%
Salaries /Wages- Overtime	261,685	79,525	30%	0.80%
Benefits	3,420,977	974,019	28%	9.82%
Operating Supplies/Materials	543,353	113,161	21%	1.14%
Fuel	162,125	32,452	20%	0.33%
Items Purchased for Inventory or Resale	21,330	2,118	10%	0.02%
Small Tools & Equipment	313,743	56,658	18%	0.57%
Services/Professional Services	3,416,072	1,178,225	34%	11.88%
Communications	286,801	52,324	18%	0.53%
Travel	103,050	10,735	10%	0.11%
Advertising	46,335	7,299	16%	0.07%
Rentals & Leases	359,419	140,823	39%	1.42%
Insurance/Bonds	900,225	848,328	94%	8.55%
Public Utilities	253,000	86,614	34%	0.87%
Repairs & Maintenance	254,851	54,094	21%	0.55%
Miscellaneous	351,150	210,398	60%	2.12%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	100,000	0%	1.01%
Intrafund Transfers	4,798,973	3,497,974		35.26%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	2,603	26%	0.03%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>31,758,706</b>	<b>9,919,488</b>	<b>31%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>23,688,796</b>	<b>9,919,488</b>	<b>42%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 4/30/2022 (33.33%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	433,015	160,348	37%
010 - General Government	95,462	46,908	49%
012 - Admin Services	92,725	30,537	33%
013- Human Resources	311,778	82,835	27%
020 - Superior Court	177,687	58,090	33%
030- District Court	917,940	268,864	29%
040- Clerk	359,679	109,010	30%
050 - Treasurer	413,315	123,521	30%
060 - Auditor	1,008,023	278,746	28%
080 - Assessor	529,236	147,142	28%
100 - Prosecuting Attorney	807,476	237,346	29%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	121,183	28%
140 - Sheriff	3,529,387	1,073,005	30%
170 - Juvenile Services	414,944	135,480	33%
200 - Weed Control	82,356	26,042	32%
220 - Coroner	151,580	41,315	27%
240 - County Extension	95,137	27,966	29%
260 - Emergency Management	228,926	69,293	30%
280 - Public Health	680,298	228,369	34%
300 - Fair	230,832	56,405	24%
310- Parks and Recreation	238,166	53,833	23%
320 - Information Technology	531,232	147,938	28%
<b>Current Expense Expenditure Totals</b>	<b>11,864,744</b>	<b>3,525,681</b>	<b>30%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 4/30/2022 (33.33%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	134,150	40,112	30%
103 - Countywide Planning	236,250	72,378	31%
104 - Developmental Services	101,562	31,378	31%
110 - County Road	5,506,200	1,489,986	27%
117 - Boating Safety	64,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	10,495	26%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	22,070	32%
128 - Crime Victims/Witness	103,269	41,722	40%
134 - Elections Reserve	30,000	8,353	28%
135 - Prosecutor STOP Grant	16,119	3,801	24%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	-	
144 - Emergency Communication	249,280	76,839	31%
400 - Solid Waste	1,098,150	232,524	21%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	178,757	18%
511 - Unemployment Insurance	25,000	182	1%
<b>Non-CE Expenditure Totals</b>	<b>8,706,431</b>	<b>2,208,597</b>	<b>25%</b>

<b>Cash &amp; Investment Trends - April</b>					
	<b>April 2022</b>	<b>April 2021</b>	<b>April 2020</b>	<b>April 2019</b>	<b>April 2018</b>
001 Current Expense	11,422,168	13,040,065	12,876,381	11,033,252	8,061,461
102 Building & Development	78,268	126,077	57,488	72,080	103,038
103 CW Planning	42,908	59,327	59,585	96,620	52,277
110 County Road	6,749,767	5,844,914	5,198,705	5,020,247	6,235,545
112 Public Facilities	1,572,803	4,270,793	3,693,542	3,706,417	4,409,813
133 Commissioners Special Revenue	285,064	342,608	609,664	529,579	469,119
144 Emergency Communications	1,019,394	755,151	813,651	896,351	790,257
146 American Rescue Plan Act	480,654	-	-	-	-
100 Special Revenue Other	3,942,120	3,473,450	2,886,344	3,046,696	2,953,302
200 Debt Service	83,445	112,366	366,145	366,145	175,120
300 Capital Projects	2,011,397	2,620,195	1,963,337	3,076,196	1,839,199
400 Solid Waste	3,708,423	2,901,927	3,118,687	2,741,193	2,544,748
410 Solid Waste Reserve	2,053,205	1,891,970	1,742,285	1,619,666	1,677,569
501 ER&R	2,665,189	2,588,231	2,556,499	2,788,898	2,923,882
511 Unemployment	153,288	154,070	175,280	197,845	203,549
515 IT - dissolved 2019	-	-	-	307,844	504,802
<b>TOTAL</b>	<b>36,268,093</b>	<b>38,181,144</b>	<b>36,117,593</b>	<b>35,499,029</b>	<b>32,943,681</b>